

The table below provides the due dates for filing information returns to the IRS and to the recipient. **If any date shown falls on a Saturday, Sunday or legal holiday the due date is the next business day.**

Dates with an asterisk (*) are due to the IRS on March 31, if filed electronically.

Dates with a double asterisk (**) are due to recipients on March 15 for reporting by trustees and middlemen of Widely Held Fixed Investment Trusts.

General Reporting

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Mortgage Interest (including points)	Persons in a trade or business that receive mortgage interest	1098, Mortgage Interest Statement (Instructions)	\$600 or more	February 28*	(To Payer/Borrower) January 31
Information about the acquisition or abandonment of property that is security for a debt for which you are the lender	There are different rules for multiple owners, governmental units, subsequent holders and multiple lenders (see instructions)	1099-A, Acquisition or Abandonment of Secured Property (Instructions)	All amounts	February 28*	(To Borrower) January 31
Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions	A broker or barter exchange	1099-B, Proceeds From Broker and Barter Exchange Transactions (Instructions)	All amounts	February 28*	February 15**
Cancellation of Debt	Financial institutions, credit unions, federal	1099-C, Cancellation of Debt (Instructions)	\$600 or more	February 28*	January 31

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
	agencies and any organization that lends money on a regular and continuing basis (see specific instructions)				
Distributions, such as dividends, capital gain distributions, or nontaxable distributions, that were paid on stock and liquidation distributions	(see specific instructions)	1099-DIV, Dividends and Distributions (Instructions)	\$10 or more, except \$600 or more for liquidations	February 28*	January 31**
Interest income	Report only interest payments made in the course of your trade or business. Federal, state and local government agencies, as well as nonprofit organizations and nominees/middlemen also must report interest payments. (see instructions)	1099-INT, Interest Income (Instructions)	\$10 or more (\$600 or more in some cases)	February 28*	January 31**

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Payment card transactions	A payment settlement entity (PSE) is a domestic or foreign entity that is a merchant acquiring entity (a bank or other organization that has the contractual obligation to make payment to participating payees in settlement of payment card transactions)	1099-K, Payment Card and Third Party Network Transactions (Instructions)	All amounts	February 28*	January 31
Third-party network transactions	A payment settlement entity (PSE) is a domestic or foreign entity that is a third party settlement organization (the central organization that has the contractual obligation to make payments to participating payees of third-party network transactions)	1099-K, Payment Card and Third Party Network Transactions (Instructions)	More than \$600, regardless of the total number of transactions	February 28*	January 31
Services performed by someone who is not your employee (Box 1)	(See specific instructions)	1099-NEC, Nonemployee Compensation	\$600 or more	January 31	January 31

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Cash payments for fish (or other aquatic life) you purchase from anyone engaged in the business of catching fish (Box 1) Payments to an attorney (Box 1) Example: For legal fees.		(Instructions)			
Rents (Box 1) Prizes and awards (Box 3) Other income payments (Box 3) Cash paid from a notional principal contract to an individual, partnership, or estate (Box 3) Medical and health care payments (Box 6) Crop insurance proceeds (Box 9) Fish purchased for resale (Box 11) Section 409A deferrals (Box 12)	(See specific instructions)	1099-MISC, Miscellaneous Information (Instructions)	\$600 or more	February 28*	January 31**
Royalties (Box 2)	(See specific instructions)	1099-MISC, Miscellaneous Information (Instructions)	\$10 or more	February 28*	January 31**

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Payments of any fishing boat proceeds (Box 5) Excess golden parachute payments (Box 13) Nonqualified deferred compensation (Box 14)	(See specific instructions)	1099-MISC, Miscellaneous Information (Instructions)	All amounts	February 28*	January 31**
Substitute payments in lieu of dividends or interest (Box 8)	(See specific instructions)	1099-MISC, Miscellaneous Information (Instructions)	\$10 or more	February 28*	February 15**
Gross proceeds paid to an attorney (Box 10) Example: In a settlement agreement.	(See specific instructions)	1099-MISC, Miscellaneous Income (Instructions)	\$600 or more	February 28*	February 15**
Gross proceeds from the sale or exchange of real estate	(see specific instructions)	1099-S, Proceeds from Real Estate Transactions (Instructions)	Generally, \$600 or more	February 28*	February 15
Timber royalties	(see specific instructions)	1099-S, Proceeds from Real Estate Transactions (Instructions)	\$10 or more	February 28*	January 31

Education Reporting

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Student loan interest received in the course of your trade or business	A financial institution, governmental unit (or any of its subsidiary agencies), educational institution, or any other person who receives student loan interest of \$600 or more from an individual during the year in the course of your trade or business	1098-E, Student Loan Interest Statement (Instructions)	\$600 or more	February 28*	January 31
Qualified tuition and related expenses, reimbursements or refunds, and scholarships or grants	An eligible educational institution, an eligible educational institution that is a governmental unit, or an agency or instrumentality of a governmental unit, or certain insurers	1098-T, Tuition Statement (Instructions)	See instructions	February 28*	January 31
Payments from qualified tuition programs and Coverdell ESAs	An officer or an employee, or the designee of an officer or employee,	1099-Q, Payments from Qualified Education	All amounts	February 28*	January 31

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
	having control of a program established by a state or eligible educational institution, or a trustee of a Coverdell education savings account	Programs (Under Sections 529 and 530) (Instructions)			
Contributions (including rollover contributions) to a Coverdell ESA	(see specific instructions)	5498-ESA, Coverdell ESA Contribution Information (Instructions)	All amounts	May 31	April 30

Health Insurance Reporting

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Health insurance premiums paid on behalf of certain individuals	A provider of qualified health insurance coverage (defined in section 35(e)) and you receive advance payments from the Department of the Treasury on behalf of eligible recipients pursuant to section 7527	1099-H, Health Coverage Tax Credit (HCTC) Advance Payments (Instructions)	All amounts	February 28* Notice 2004-47 provides that the HCTC Transaction Center will file and furnish the Form 1099-H unless the provider specifically retains that obligation.	January 31 Notice 2004-47 provides that the HCTC Transaction Center will file and furnish the Form 1099-H unless the provider specifically retains that obligation.

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Payments under a long-term care insurance contract and accelerated death benefits paid under a life insurance contract or by a viatical settlement provider	Insurance companies, governmental units, and viatical settlement providers	1099-LTC, Long-Term Care and Accelerated Death Benefits (Instructions)	All amounts	February 28*	January 31
Distributions from an HSA, Archer MSA, or Medicare Advantage MSA	(see specific instructions)	1099-SA, Distributions from an HSA, Archer MSA, or Medicare Advantage MSA (Instructions)	All amounts	February 28*	January 31
Contributions to an HSA (including transfers and rollovers) or Archer MSA and the FMV of an HSA, Archer MSA, or Medicare Advantage MSA	The trustee or custodian of an HSA, Archer MSA, or MA MSA	5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information (Instructions)	All amounts	May 31	(To Participant) May 31
Certain information to the IRS and to taxpayers about individuals who are covered by minimum essential	Every person that provides minimum essential coverage to an individual during a calendar year	1095-B, Health Coverage (Instructions)	All amounts	February 28*	January 31

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
coverage and therefore are not liable for the individual shared responsibility payment.	must file an information return reporting the coverage				
Transmittal form that must be filed with the Form 1095-B	Every person that provides minimum essential coverage to an individual during a calendar year must file an information return reporting the coverage	<u>1094-B, Transmittal of Health Coverage Information Returns (Instructions)</u>	Not applicable	February 28*	January 31
Each employee who was a full-time employee of the ALE Member for any month of the calendar year.	An ALE Member	<u>1095-C, Health Insurance Offer and Coverage Insurance (Instructions)</u>	Not applicable	February 28*	January 31
Transmittal form that must be filed with the Form 1095-C	An ALE Member	<u>1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns (Instructions)</u>	Not applicable	February 28*	January 31

Transfers of Stock Reporting

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Transfer of an employer's stock to an employee pursuant to the exercise of an incentive stock option under section 422(b)	Corporations (see specific instructions)	3921, Exercise of an Incentive Stock Option Under Section 422(b) (Instructions)	All amounts	February 28*	January 31
Transfer of stock acquired through an employee stock purchase plan under section 423(c)	Corporations (see specific instructions)	3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423 (C) (Instructions)	All amounts	February 28*	January 31

Retirement Reporting

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Distributions from retirement or profit-sharing plans, any IRA, insurance contracts, and IRA recharacterizations	(see specific instructions)	1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs,	\$10 or more	February 28*	January 31

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
		Insurance Contracts, etc. (Instructions)			
Contributions (including rollover contributions) to any individual retirement arrangement (IRA) including a SEP, SIMPLE, and Roth IRA; Roth conversions; IRA recharacterizations; and the fair market value (FMV) of the account	(see specific instructions)	5498, IRA Contribution Information (Instructions)	All		